



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE

December 14, 2018

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released a report on the Iowa Department of Justice for the year ended June 30, 2017.

The Iowa Department of Justice, with the Attorney General as head and chief legal officer of the state, is established under the Constitution of the State of Iowa and Chapter 13 of the Code of Iowa. The Iowa Department of Justice prosecutes and defends all cases in the Supreme Court in which the state is a party or has an interest. The Iowa Department of Justice also represents the state in other actions and proceedings, both civil and criminal, when, in its judgment, the best interests of the state require it to do so, or when requested to appear by the Governor or the Executive Council.

A copy of the report is available for review at the Iowa Department of Justice, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF JUSTICE**

JUNE 30, 2017

Iowa Department of Justice



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November 14, 2018

To the Honorable Thomas J. Miller, Attorney General of the State of Iowa:

The Iowa Department of Justice is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2017.

In conducting our audits, we became aware of an aspect concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. We believe you should be aware of this recommendation, which pertains to the Department's statutory requirements and other matters. This recommendation has been discussed with Department personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the Department's response, we did not audit the Department of Justice's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Justice, citizens of the State of Iowa and other parties to whom the Department may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Department are listed on page 5 and they are available to discuss these matters with you.

Mary Moisman
MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department of Justice

June 30, 2017

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Biennial Report to Governor – Chapter 7A.6 of the Code of Iowa requires the Attorney General's Office to complete a biennial report of the two-year period ending with December 31 in even-numbered years. The report shall be filed as soon as practicable after the expiration of said period but not later than March 1.

The Attorney General's biennial report for the period ending December 31, 2016 was not filed by the March 1 deadline.

Recommendation – The Department should develop policies to ensure compliance with Code of Iowa Chapter 7A.6 by preparing and filing the required biennial report by the March 1 deadline or request legislation to repeal outdated code requirements.

Response – At the request of the Department, the General Assembly in 2018 repealed the requirement that the Attorney General file a biennial report with the Governor, addressed in Section 18 of House File 2492. Iowa Code Chapter 7A.6 sets out the time when the biennial report (now repealed) is to be filed. Chapter 7A.6 should have been repealed, as well, and the Department will ask the General Assembly to make this technical amendment in the upcoming session.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Justice

June 30, 2017

Staff:

Questions or requests for further assistance should be directed to:

Tammy A. Hollingsworth, CIA, Manager
Emma L. McGrane, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Molly N. Kalkwarf, Staff Auditor
Sarah K. Nissen, Staff Auditor
Elin M. Landgren, Assistant Auditor